

Previous references.
Edu 200-0 for
Gen. Fin 80 902

1903.
(Gen. Fin)

File No. 81 of 1903
Serial Nos. 1-4

Later references.
Gen. Fin 375, 378 903.

P 39E

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-4

Part B. for

SUBJECT.
Confirmation in the Financial Dept of the G. O.
Sanctioning the appointment of Mr V. S. Sambasiva
Iyer as lecturer in Geology at the Central College
and Curator Geol Museum. Increase of salaries
and other permanent charges to be first considered
in the Dept concerned and the final order
sanctioning to issue from the H. Dept.
Table of Contents

- Sl 1 7096/1987 of 15-6-03 From the Comptroller (1883)
Requests that the order referred to above may
be confirmed in the financial Dept.
- 2 H 156 of 20.7.03 to the above
Requests him to explain why such a
G. R. S. 58
procedure has to be followed.
- 3 795-17 of 10-8-03 From the same.
Explains the reasons for the procedure

1415-1516 of 1-12-63 JO } The Compt. the mil. ^{has adopted} ~~order~~ ^{order} ~~of~~ ^{of}
Confirms the order in question in the H
Dept and directs that in all questions of
the kind in question the final sanction
should issue from the H Dept.

Mysoor Government
Office of the Dewan of Mysore.
Genl and Rev. Secretariat.
File No. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Office Note

Branch Revenue

Subject

Letter No. 2096 of 15th June 1903 from the
1987
Comptroller - Mysore Government re the appoint-
ment of Mr. V. S. Sambasiva Svar 3rd Rate Geologist
as lecturer in Geology in the Subrial College - Bangalore
and Curator of the Geological Museum - promotion
of Mr. K. K. Plater 4th Geologist from 2nd to 1st class.

The Comptroller requests that the above
appointment and promotion passed in Geological
Dept. No. 625-60/2-5-03 may be communicated
to his office by the Financial Dept. as required
by art. 285 of the Civil Act. Code Vol I

Subd. with
a dt
7/7/03

— The Secretary
11
9/9/03

The rule quoted requires a new
order (Confirming the above) being
issued. But the order of Feb 4 1903
does not contain any such pro-
vision. There is no order of Feb 4

11382
11.7.03

2853
ye,

und
14. VII. 03

Issue accy
Hm

15/7/3

Fl n
16/7/3

28/7/3
17/7/03

as far as I am aware
has authorised the applⁿ
all the ^{Br.} Account Code Rules
this State. Why should this new
practice be ~~issued~~ ^{initiated} now? May
the Comptroller be asked to
explain or may an order
as desired by him be issued
In the latter case, it would be
better to direct the adoption of
art. 284 + 285 in all the depart.
ments of Govt.

Hm
11/7/3

n
11/7/3

To the Dewan.

The order to the above effect was passed and the Comptroller in reply states that the Civil Account Code has been the sole guide not only for his office but also for all the Treasuries in the Province since the formation of his office - that if there are no foot-overs introducing all the provisions of the Civil Act. Code, there also appears to be no order laying down definitely which rules alone of that Code should be followed - that on both the occasions of

8 3

Test Audit of his office accounts all the rules of the Civil Act. 1900 without exception were strictly and literally applied, chapter after chapter and forms the basis of the numerous criticisms contained in the reports of both Mr. Biddulph and Mr. Hierman. That para 6 of "notes" on Mr. Hierman's operations is a criticism based on the absence of quotation in his office Audit Registers and objection Books of the orders of the Financial Dept. of foot. as required by Art. 285, Civil Act. Code - that the promotions under reference were ordered by the Geological Dept before the front of the year 1903-04 was finally fixed by the Financial Dept - that consequently confirmation of that Dept. was applied for in view to enable his office to admit the increase salaries if claimed before the Budget is finally sanctioned - that the object of the rule in the Civil Act. 1900 is to prevent the audit office from indiscriminately admitting Extra and unusual charges that may appear to have not received prescribed Financial check and also to pre-

List of Cases -

Letter No. 331-156 dated 20th July 1903.
from the Comptroller, Mysore, requesting that the order directing the retirement from service, of Mr. Alexander Primrose, Prospector of the Pol. Dept., may be communicated to him by the Financial Dept.

File B. 2. Condoning the deficiency ~~in~~^{of} 23 days required for making up the qualifying service of Mr. A. J. Molloy, late E. Engineer, Birur-Shimoga Railway -

File C. 3. Letter No. 6429 dated 12th May 1903 from the Comptroller requesting sanction in the Financial Dept. for the reappropriation of Rs 740 from P. Works to Military Budget -

File D. 4. Letter No. 58 from the Comptroller, Mysore, requesting the order of Revision of the Establishment of the Forest Secretariat, communicated to him from the Forest Dept. to be confirmed by the Financial Dept.

File 2.

4 6

5/ Sanction accorded in the P.W.D.
to Rs 1,80,000/ for the Canway Power
Scheme for 1902-03 to be confirmed
by the Financial Dept.

H. J.

There are some P & A Branch cases
dropped or in other Secretaries
& Copies reach here. Please
put them up also & let me
have this early. H. J.
23/8/13

J. J. L.

12 Jul 18/13

To Urgent.

P & A Branch for
furnishing the information.

24/10/03.

Cases received from the P & A Branch—

Paper 7

1/ G. O. No. 26-7 of 15-7-03 issued from
the Geol. Dept. extending the services of
Mr. A. Primavera, Prospector, Geol. Dept.
up to 15th July 1903 and sanctioning the
payment of Rs 3,600/- as gratuity—

Paper 8. 10) Papers in connection with the retirement of Mr. Dalton

Paper 9. 2) Order No 80-1 of 11-9-02 issued from the
Geol. Dept. extending the Provisions of art
560 of the Mysore Service Regulations to the
Subordinates of the Geol. Dept.

In office with
the rules & Regs—

Paper 11. 3) Order No 545-7 dated 20.2.03 issued
from the Military Dept. retiring Risala
Mahomed Ali on full pension—
Please submit this to Govt.
on his return from leave etc.

24/11/13
J. J. L.
28/8

It seems to me that articles 284 & 285 of the Account Code may be adopted in their entirety. S. 284 requires the consideration of such charges first in the Dept of Govt. concerned & then in the Pl Dept. It is only when this procedure is omitted in exceptional cases, that the Comptroller has to act under S. 285.

The attention of other Dep^{ts} has been drawn ^{to this} in some cases, but the orders of Pension or other Financial matters have been issued notwithstanding in ~~the~~ such ~~other~~ Dep^{ts}. (Please see files marked A to J herewith attached).

If necessary after consultation with the other Secretaries, an order may be issued by the Dewan that in all matters like those under consi-

13 8

deviation, the final sanctioning order should be issued from the Financial Department.

This will prevent the 'necessity' of issuing orders in different departments of Govt (which ought to be coordinate) one order confirming another - ~~this~~ a cumbersome & not altogether suitable procedure, which if possible should be avoided.

6 Sep 1903

H. Khan undersecy

12830
8-9-03

The Dewan

Fill in
in diary
before
3.12.03
7/9/03

Recd 6.30 PM 5/9/03
A. Khan to

7/9/03

Draft as suggested
by me please

10/9/03

H. Khan

Submitted 8/9/03,
with draft

11/9/03

File but not

und

9.11.03

Sent this and another
similar file with clerk
to the Comptroller
by clerk. If approved
the order may be
the Dewan.
15/9/03

12/9/03

Draft sent
no remarks
15/9/03

7

The Comptroller was accordingly consulted and he ~~has~~ ~~approved~~ agrees to the draft being issued

Subd. Mr Dewan

#1

15/9/03

15/9/03

12987
159.03

The above note with the draft was submitted to the Dewan and on the draft he has been pleased to order as follows:—

"What force has the Civil Act Code in this State? If any provision of it should now be adopted won't this matter become a Scheduled matter? I shall be glad if the Secretary will consider this and kindly bring it up."

Secretary's direction to the office on the above—

"Put up some Govt Orders where C. A. Code has been relied on"

In the following instances the Govt have followed the provisions of the C. A. Code -

Paper A

- 1) Sanctioning the ~~progr~~ disbursement of the pay of the establishment before long holidays -

No. G 1495 dt 14.9.03

"Under the provisions of Rule 1, Art 26 of the C. A. Code Vol 1 (6th Edition), the Govt of H. H. the Maharaja of Mysore are pleased to authorize the payment on Thursday the 24th Sept. 1903 of Est pay bills (but not of salary bills of gazetted officers) for the 'current month'."

Paper B.

- 2) The travelling allowance of an officer to be charged to the same head as his pay -

f. O. No. 2745-84 dated 23rd Aug 1902
P & A 305

Paper C

- 3) In the case of Mr. E. M. Leslie of the Kalsapur Estate, Koppa Taluk, who had ~~deposited~~ kept his chest containing valuables in the Koppa Taluk Treasury, the

N. 71049-52

15.9.03.

Govt observed that the action taken by the D.G. Commissioner, Raour, was wrong and directed that the provisions of the Civil Account Code should be kept in view and strictly enforced.

Paper D.

4). In connection with the request of the French Rocks Int-Div. Officers requesting for a permanent advance, the Secy ordered - "Go K/L Compt. whether it is not against S. 77 of the C.A. Code" L-2

5. In ~~connection~~ the cases referred to in paras 31, 37 and 38 of

Paper E.

orders on the report on the finances

(Accts by Mr Kiernan - ser.

port order N. 71150-1192 dated 18-01-02 7-2-03 the Govt observe that the present practice is irregular and direct adherence to the Articles in the Civil Account Code -

Paper F

Mr. Biddulph in his Report on the financial condition of the State dated 13th July 1896 stated in paras 50, & 51 as follows:-

"50- From 1886 onward there has been an increasing tendency to arrive at results by short cuts and to take it for granted that the British system is too elaborate for a small administration like Mysore."

"51. While, therefore, generally

speaking the rules and procedure
 "laid down in the Civil Rect-
 "Code have been followed, a
 "certain amount of discretion
 "has been exercised, and in
 "my opinion not very wisely
 "as to what should be followed
 "and what omitted." * * *

"58 * * * It has been sug-
 "gested that the C Rect Code is too
 "elaborate and formidable a com-
 "pilation for the needs of so sma-
 "an administration; but as a
 "matter of fact, if all the contents
 "which do not apply to Mysore
 "were eliminated, it would be
 "found that the residue would
 "not amount to any very alarm-
 "ing quantity or prove more
 "than could be conveniently made
 "applicable to this office."

Letter No. 2
 29th Sept 1896.
 Paper G.

In explanation to the above
 observation the late Sir H. Meskadi-
 r in his letter to the Honble the
 Resident wrote as follows:—
 "Para 19. It is not altogether fair

18 13

"to ~~help~~ judge of the Mysore system
 "of account keeping by subjecting
 "it to a minute comparison in
 "matters of detail with the procedure
 "of British India. It was never
 "intended that the British Act
 "Code should be introduced into
 "Mysore in its entirety, ~~but on~~
 "~~the other hand every procedure~~
 "~~borrowed from that Code had been~~
 "~~introduced into Mysore in its~~
 "~~entirety~~, but on the other hand
 "every procedure borrowed from
 "that Code had been introduced
 "with careful regard to the re-
 "quirements of the Native State.
 + + + + "

Mr Biddulph was subse-
 -quently ~~ordered~~ ^{requested} to prepare a
 manual for the Comptroller's
 office which he did on the
 lines of the C. A. Code—

Will you please
 let me see this?

13/10/03

snob. to the Secs

12/10.

12/10/03

This manual also shows
 that the account code of

19 14

British India has all along
 been considered a general
 authority to be referred to as
 needs arose. It might
 perhaps be better to decide
 once for all which ho
 lions of it may be introduced
 the Comptroller will have
 be consulted or he and
 the Rev Secretary may
 sit along with a Chief Com
 so, and report to Govt
 in the matter of Consulta
 tion.

The draft now proposed
 seems to be one that might
 be issued from the H Dept
 without going before the
 Council, as it does not seem
 to be a substantial variation
 from the suggested already
 prescribed form.

13/5/14

I'm glad to be furnished
 with the remainder of the com-
 -allow on the proposed draft
 order which is necessary.
 It follows the direction of the
 Civil account code

22.X.03 and

not
 22/10/03

24 OCT 1903

ight

Submitted to
 (1) The 1st Com allow
 (2) The 2nd Com allow.
 24/10/03

I would respectfully
 remark that it would be
 of help to me in coming to a
 decision if this matter could
 be brought before a Council
 meeting & discussed. } 30/10/03
 245

449
 31-1003
 (input)

I am of opinion that
 all such sanctions - &
 whatever Dept they might
 apply to - & should be
 communicated to the Comptroller
 by the Secy in charge of
 the Financial Dept. I
 believe I have already said
 so in several cases - & sanction
 by one Secretary and ratification

2.11.53
Bill

A like copy of the above not
of the 2nd number is put up.

1/11/53

of Government

Director -

Presented in the Court

Statement that the order

as a guide - of an of

been regarded by the Court

Myself, ~~in~~ has been

forwarded by the Court

in the case, the Court

Myself, ~~in~~ has been

with the present and other ~~in~~

that account case

of the case in other the

the financial debt - this

in the financial debt - this

the a day to the Court

Exhibition, the above

documentary material was

presented at the Court

in the Court that in

at the Court - of the Court

presented by the Court, the Court

22 17

I am of opinion that all such sanctions - to whatever Department they might appertain - should be communicate to the Comptroller by the Secretary in charge of the Financial Department. I believe I have already said so in several cases. Sanction by one Secretary and ratification thereof by another, are extremely awkward. I think it is highly desirable that in matters affecting sanctions involving new expenditure, there should be a single sanctioning or rather sanction-communicating authority, viz, Government in the Financial Department. This, I believe, is what the Civil Account Code requires and what is in accordance with the practice prevailing in British India. The said Code, though not formally extended to Mysore, has long been regarded by Mysore as a guide. I am of opinion that the order proposed is quite suitable.

"Signed" C. Sreenivasiengar,

1/11/03.

"Copy".

Cell

2.11.1903.
Submitted to the Dewan *Hing*
2/11/3

137.30
2.11.03

Hing
2/11/3

05246
Place before
the next
meeting of Council
6.11.03

C 140

23-18

Matter for Council Meeting.

Subject.

Whether orders of Govt. sanctioning all appointments, promotions, and expenditure, should issue from the Financial Department, in accordance with the provisions of article 284 of the Civil Account Code Volume I.

Circulated to Councillors.

By Order,

190

Secretary.

Name.	Remarks by the Councillor.
V. P. Madhava Rao, Esq., C.I.E., First Councillor.	
Sent on _____	
Received on _____	
C. Sreenivasiengar, Esq., Second Councillor.	
Sent on _____	
Received on _____	

Seen by the Dewan and Councillors —

27 19

Proceedings
EXTRACT FROM THE JOURNAL OF THE 50th MEETING
OF THE COUNCIL. *of H. H. the*
Maharaja held at Bangalore on
Saturday the 21st Novr. 1903.
DATED *Novr.* 1903.

~~RESOLVED AS FOLLOWS:-~~

II Subject-- (Clause ii of Schedule.)

Whether orders of Govt. sanctioning all appointments, promotions, expenditure &c. should issue from the Financial Department in accordance with the provisions of Article 284 of the Civil Account Code.

Opinions of the Dewan and Councillors.

M The draft order (as slightly altered in Council) may be approved.

(Signed) P. N. Krishna Murti
Dewan of Mysore

H. H.
Secretary

25 20

Submitted to His Highness.

This is one of the improve-
ments necessitated by
the attention now paid
to financial matters &
the draft order is the result
of a reference from the
Comptroller. Mr. Barker
agreed to the Council and
may be approved

26. XI. 03 Wm

26 21

Record of Case submitted for the orders
of His Highness the Maharaja.



Subject.

All orders of Government sanctioning in-
creases of salaries and other permanent charge
should issue from the Financial Department.

Order.



Approved

KRM

1/12/03

Ypue
und
2.7.11.03

Am
2/12

Meaning the
order of the
Maharaja
Please do for
the same
2.7.11.03

21475-1576

27 22

Facing Sheet for
Cases included in the
schedule appended to
Notification No. 36 of
the 8th August 1902.

Whether orders of Govt. Sanctioning
Subject → all appointments, promotions, & expenditure
should issue from the Financial Deptt.
in accordance with the provisions of A. 282,
of the Civil Account Code

	Date.	Initial of Officer himself or responsible Deputy.
Received in the Secretariat ..	18.6.03	
Submitted to Secretary ...	10.8.03	
Submitted by Secretary to Dewan or Councillor in charge ...	13.8.03	
	12.10.03	
	6.9.03	
	13.10.03	
Returned to Secretary ...	22.10.03	
Circulated by Secretary for Council ...	24.10.03	
Forwarded by 1 st Councillor ...	30.10.03	
Forwarded by 2 ^d Councillor ...	1.11.03	
Received in Secretariat from the Dewan -	9.11.03	
Considered in Council ...	21.11.03	
Submitted to the Dewan ...	26.11.03	
Submitted to His Highness ...	27.11.03	his
Orders passed by His Highness ...	1.12.03	EL
Final Orders issued ...	7.12.03	h
Circulated to Councillors ...	10.12.03	h
Passed on by the Councillor ...		18/12/03
Returned to Secretary by Councillor ...		

Pro. of the Govt. of H. H. the Maharaja.
of Mysore

Read :-

Correspondence Editor with

Letter No. $\frac{295}{17}$ of 10 August 1903 from

The Comptroller, Mysore fort, as-

• Signing Reasons for requiring
Sanction in the Financial Depart-

ment to appointments, promotions
crossed by foot. and issued by the

Secretaries of the several Depart-
-ments.

Copy: -

Under article 285 of the Civil
Account Code, Vol. I, the Comptroller
Submits that over paper by foot

and issued by the Secretaries of
other Departments may be

54583

What fee has
the trial account
code in this file.

If any provision
 got would now
 be adopted want
 this matter become
 a scheduled matter?

I shall be glad if
Mr. Leach will consider
this sketch if it

It. up.

Put up some 80's

1/2 page C.A. Code 17. 17.03

~~This has been~~
1899/3 relied on.

72
Tarkenton name
in the book
Especially
in 1964/65

Put up another
copy

24
Communicated to him by the Financial Department.

2 Of the five instances noted in the margin, Govt. have already confirmed the orders issued in cases 1 and 2 (Vide Nos. P.A. 124-5 and 76 124-5 of respectively 30-7-03 and 15-7-03). The other orders are now formally confirmed.

3 In this connection, Govt. observe that articles 284 and 285 of the Account Code should be adopted in their entirety. Article

284 requires the consideration of ^{permanent} increases of salaries and other ^{permanent} charges first in the Department.

of Govt. concerned and then in the Financial Department. It is only when this procedure is omitted in exceptional cases that the

1. Order of 2nd Novr. 1901 conveyed through the Secy. for Railways enhancing the pension of Mr. A. G. Molloy, late Engr. Charge Bampur Railway Div.

2. No. $\frac{14-22}{125-33}$ of 30-4-03 issued by the Secy. P.W.D. sanctioning the reappropriation of Rs. 94,000 from P.W. to the Public Works Dept. for 1902-03 on account of construction of transport lines at Bampur.

3. No. 26-27 of 15-7-03 issued by the Secy. Geological Department, returning on request Mr. Alexander Primrose, Inspector of the Geological Department.

4. No. $\frac{2-4}{56-7}$ of 1-7-03 issued by the Forest Secy. sanctioning the provision of the Establishment of the office of the Conservator of Forests and Forest Secretary.

(allotted in E.C.) No. $\frac{186-9}{1088-91}$ of 28-2-03 issued by the Secy. P.W.D. sanctioning an additional grant of Rs. 1,80,000 required for the Kaneri Bampur Scheme for 1902-03.

Coughlin has to act war-

Article 285-

4 With a view to prevent the

reciprocity of shipping ^{being refused} over in day-

great behaviour of Govt, who

are co-ordinate, one over con-

-forming another - a cumulative

and not altogether suitable person

the Govt. direct that article 284

of the Civil account lost in the

followed in future and that with

quality like those referred to above

the final structure over the open

from the financial details.

which an abstract considered is a book
of the time over several days

N 10/103 Dealing

with

8
①
No. 7096
1907
From

OFFICE OF THE COMPTROLLER OF MYSORE.

Bangalore, 15th June 1903
16

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Government.

To H. V. Nanjundiah Esq. M. A. M. L.
The Secretary to the Govt. of Mysore,

General and Revenue Dept.s.

Gen. Fin 81 702, 81 1

SIR,

I have the honor to bring to your notice that the Government in the Geological Department, Proceedings No. 62 Dated 2nd June 1903 have appointed Mr. S. Sambasiva Iyer, offg, 3rd State Geologist as Lecturer in Geology in the Central College Bangalore and Curator of Geological Museum on a salary of Rs 400/- rising to Rs 700/- by annual increment of Rs 50/- per month from 1 July 1903 and promoted Mr. H. K. State Asstt. Geologist from 2nd to 1st class on Rs 3 with effect from 10th March 1903 and to request that you will be so good as to have these communicated to this office by the Finance Department as required by article 285 of the Civil Account Code Vol. I.

I have the honor to
your most obedient
servant
E. R. Subrayer
Comptroller
Mysore Govt.

✓ subd (1)

The orders in question were passed by Govt in the Geological Deptt. The Comptroller now requests that these orders may be communicated to him by the Hl. Deptt. : . .

May this be sent to the Secy. Geological Deptt for the papers being sent to the Hl. Deptt.

Ref 1916103 } Sd/- to Secy.
I think the above course may be followed

19/6/03
To Hl Deptt. first

Amr
22/6

19/6/03
7E
12/11/03

Ed 487 Cl: 135827
186-03

Gen. 30]

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Rev. H. M. Dept.

Dated

Despatched 16/6/03

Received

General No. 7026
No.

Enclosure No.

In reply to

SUBJECT.

Referring to the orders communicated to this Office regarding the appointment of Mr. V. Sambasiva Rao, a Lecturer in Geology, with Central College & Curator of the Geological Museum.

References (to be entered only in the Dewan's Office).

(2)

7

153

Gen. Fin 81 302

~~The Comptroller~~

Serial No. 2

~~Impress post.~~

~~Dated 17th July 1903~~

Recd -

With reference to his letter No. 2096 of the 15th June last ^{from the Comptroller, July 1903} requesting that

under article 285 of the Civil Account Code,

Vol I the appointment of Mr. V. S.

Sambasiva Iyer, Esq. 3rd State Geologist

is declared in Geology in the Central

College, Bangalore and curator of the

Geological Museum, and the promotion

of Mr. H. K. Kaler, Esq. Geologist, from

2nd to 1st class, entered in G.O. No. 625-6

of the 2nd idem passed in the Geological

Department; may be communicated to

his office by the Financial Department.

it is observed that the order of posts in

(No. 76. 1150-1192 of the 7th February

1903 does not contain any pro-

-vision for appointments, promotions,
dem.

No. H. 156 of 20.7.03
D.

order thereon.

#6 4
passed by foot. and issued by the
Secretaries of the several Departments
being communicated ~~to the~~ ^{the} Comptroller
by the Financial Branch of the
General and Revenue Secretariat;
nor does any order of foot. seem to
exist authorising the application
of all the ^{provisions of the} British account book
rules to this State. Under the cir-
-cumstances, the Comptroller is
requested to explain why the
new procedure above referred to
should be followed.

B.O.

W. 18/2/03
For Secretary

71277 ✓

.....DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 10th August 1903

From

E. R. SUBRAYER, Esq. B.A.B.C.E.

COMPTROLLER, GOVT. OF MYSORE,

To

H.V.Nanjundaiyya Esq., M.A.M.L.
~~THE~~ SECRETARY-TO THE GOVT. OF MYSORE,
 General & Revenue Departments.
 DEPT.

SIR,

Reference: Government order No.Fl.156 dated the 20thth 01
 stating that Government Pro.No.Fl.1150-1192 dated 7th February last, d
 not contain any provision for appointments, promotions &c., ordered by
 Government and issued by the Secretaries of the several Departments
 being communicated to the Comptroller by the Financial^{Branch} of the General
 Revenue Secretariat, nor does any order of Government seem to exist au
 thorising the application of all the provisions of the British Civil
 Account Codes and requesting me under the circumstances, to explain why
 the new procedure above referred to should be followed.

Sir,

With reference to the above, I h⁴ve the honor to state
 that the Civil Account Code has been the sole guide not only for this
 Office but also for all the Treasuries in the Province since the forma-
 -tion of this Office. If there are no Government orders introducing all
 the provisions of the Civil Account Code, there also appears to be no
 order laying down definitely which rules alone of this Code should be
 followed and which not.

2. On both the occasions of Test Audit of this Office ac-
 -counts all the rules of the Civil Account Code without exception were
 sticly and literally applied, chapter after chapter and formed the
 basis of the numerous criticisms contained in the reports of

③



DEPARTMENT.

17

From

THE COMPTROLLER,
MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,

General & R. Dept.

Dated

Serial No 8

Despatched

10/8

Received

No.

795

No.

17

SUBJECT MATTER.

With reference to No.156 of 20th Vlt.
states the reasons for requiring the
sanctioning the Financial Dept. of
promotions &c. made by the Secretaries
in the other Departments.

Let
File
10 5 11

MECPB-23-3-12-500

^{both}
of Mr. Biddulph and Mr. Kiernander.

176

3. Attention is invited to para 6 of "notes on Mr. Kiernander's operations" which is a criticism based on the absence of quotation in my Office Audit Registers and objection Books of the orders of the Financial Department of Government as required by Art. 285 Civil Account Code, Vol. 1(4). The promotions referred to were ordered by the Geological Department before the ^agrant for the year 1903-'04 was finally fixed by the Financial Department. Hence confirmation of the latter Department was applied for in view to enable my Office to admit the increased salaries if claimed before the Budget is finally sanctioned.

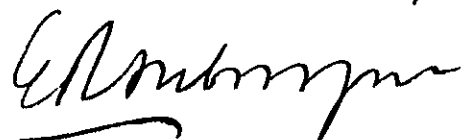
5. The object of the rule in the Civil Account Code is to prevent the Audit Office from indiscriminately admitting extra and unusual charges that may appear to have not received the prescribed Financial check and also to prevent Government orders passed in one Department ~~from claiming with those issued~~ ^{being overlooked in} another Department as was the case in regard to the additional grant required for the Monuments and Charitable grants in memory of the late Maharajah Chamarajendra Wode-dier (Govt. Pro. No. 1196-8/MUZ.F.26-96 of 26th November 1902 and General and Revenue Secretary's D.O. dated 29th November 1902).

6. If in these circumstances Government consider that such sanctions need not be communicated through the Financial Secretary a note to that effect will be made in the Audit Registers of my Office.

I have the honor to be,

Sir,

Your most obedient servant,



Comptroller.

B.R.

Proceedings of the Government of His
Highness the Maharaja of Mysore.

-oooooOooooo-

Read:-

Serial No. ~~10~~ ⁴

Correspondence ending with letter No. 795/17 of 10th August 1903 from the Comptroller, Mysore Government, assigning reasons for requiring sanction in the Financial Department to appointments, promotions &c., ordered by Government and issued by the Secretaries of the several Departments.

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Order -

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K: 1475-1516 9
7.12.03.

Under Article 285 of the Civil Account Code, Vol. I, the Comptroller submits that orders passed by Government and issued by the Secretaries of Departments other than Revenue and General(Financial) may be communicated to him by the Financial Department.

2. Of the five instances noted

in the margin, Government have already confirmed the orders issued in cases 1 and 2 (Vide Nos. P & A 124-5 and

1. Order of 2nd Novr. 1901 conveyed through the Secretary for Railways, enhancing the pension of Mr. A.G. Molloy, late Executive Engineer, Shimoga, Birur Railway Division.

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Fl. 124-5 of respectively 30-7-'03 and 15-7-'03). The other orders are now formally confirmed.

3. In this connection, Government observe that Articles 284 and 285 of the Account Code should be adopted in their entirety. Article 284 requires the consideration of increases of salaries and other permanent charges first in the Department of Government concerned and then in the Financial Department. It is only when this procedure is omitted in exceptional cases that the Comptroller has to act under Article 285.

4. With a view to prevent the necessity of orders being issued in different Departments of Government, which are co-ordinate, one order confirming another - a cumbrous and not altogether suitable procedure - the Government direct that Article 284 of the Civil Account Code be strictly followed in future, and that in all matters like those referred to above, the final sanctioning order be issued from the Financial Department which as at present constituted is a branch of the General and Revenue Secretariat.

17. 4. '05 Secretary.

2. No. 14-22/125-33 of 30-4-'03 issued by the Secretary, P.W.D., sanctioning the reappropriation of Rs 94,000 from P.W. to the Military Budget for 1902 - '03 on account of constructing Transport Lines at Bangalore.

3. No. 26-27 of 15-7-'03 issued by the Secretary, Geological Department, retiring on gratuity Mr. Alexander Primrose, Prospector of the Geological Department.

4. No. 3-4/56-7 of 1-7-'03 issued by the Forest Secretary sanctioning the revision of the Establishment of the Offices of the Conservator of Forests and Forest Secretary.

5. No. 186-9/1088-91 of 28-2-'03 issued by the Secretary, P.W.D., sanctioning an additional grant of Rs 1,80,000 required for the Cauvery Power Scheme for 1902-'03.

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*Proceedings of the Government of His Highness the Maharaja of Mysore,
Financial, dated 7th December 1903.*

READ—

Correspondence ending with letter No. 795—17 of 10th August 1903, from the Comptroller, Mysore Government, assigning reasons for requiring sanction in the Financial Department to appointments, promotions, etc., ordered by Government and issued by the Secretaries of the several Departments.

No. FL 1475-1516, DATED BANGALORE, 7TH DECEMBER 1903.

ORDER THEREON.—Under Article 285 of the Civil Account Code, Volume I, the Comptroller submits that orders passed by Government and issued by the Secretaries of Departments other than Revenue and General (Financial) may be communicated to him by the Financial Department.

2. Of the five instances noted in the margin, Government have already confirmed the orders issued in cases 1 and 2 (*vide* Nos. P. & A. 124-5 and FL 124-5 of, respectively, 30th July 1903 and 15th July 1903). The other orders are now formally confirmed.

1. Order of 2nd November 1901, conveyed through the Secretary for Railways, enhancing the pension of Mr. A. G. Molloy, late Executive Engineer, Shimoga-Birur Railway Division.

2. No. 14-22—125-33 of 30th April 1903, issued by the Secretary, Public Works Department, sanctioning the re-appropriation of Rs. 94,000 from Public Works to the Military budget for 1902-03 on account of constructing Transport Lines at Bangalore.

3. No. 26-27 of 15th July 1903, issued by the Secretary, Geological Department, retiring on gratuity Mr. Alexander Primrose, Prospector of the Geological Department.

4. No. 3-4—56-7 of 1st July 1903, issued by the Forest Secretary sanctioning the revision of the establishment of the offices of the Conservator of Forests and Forest Secretary.

5. No. 186-9—1038-91 of 23rd February 1903, issued by the Secretary, Public Works Department, sanctioning an additional grant of Rs. 1,80,000 required for the Cauvery Power Scheme for 1902-03.

3. In this connection, Government observe that Articles 284 and 285 of the Account Code should be adopted in their entirety. Article 284 requires the consideration of increases of salaries and other permanent charges, first in the Department of Government concerned and then in the Financial Department. It is only when this procedure is omitted in exceptional cases that the Comptroller has to act under Article 285.

4. With a view to prevent the necessity of orders being issued in different Departments of Government, which are co-ordinate, one order confirming another—a cumbrous and not altogether suitable procedure—the Government direct that Article 284 of the Civil Account Code be strictly followed in future, and that in all matters like those referred to above, the final sanctioning order be issued from the Financial Department which, as at present constituted, is a branch of the General and Revenue Secretariat.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Secretary, Public Works Department.

The Secretary, Public Works Department for Railways.

The Secretary, Geological Department.

The Secretary, Forest Department.

The Military Assistant to the Government of His Highness the Maharaja of Mysore.

The Comptroller to the Government of His Highness the Maharaja of Mysore.

The other Heads of Departments.

Exd.—c.r.

1903-04

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL

PROCEEDINGS

Dated 7th December 1903

No. FL. 1475-1516

Directing that all orders of Government sanctioning increases of salaries and other permanent charges should issue from the Financial Department.